

# Presentation Overview

## Introduction to International Tax Structuring

- What does make cross-border structures tax efficient?
- Holding, financing and IP companies and their role in international tax planning
- Short overview of basic tax planning building blocks and considerations such as
  - Deferral
  - Base erosion techniques
  - Profit shifting
  - Withholding tax planning
  - Supply chain management
  - Permanent establishment tax planning
- Popular anti-tax avoidance tools

## Update on International Tax Developments post-OECD BEPS and EU ATAD

- Impact analysis of OECD BEPS
  - State of play of BEPS (implementation)
  - Inclusive Framework and its peer review process
    - Action 1 digital economy
    - Interim report on taxation of digital businesses
    - New OECD Policy Initiatives to tax digital economy companies
    - Preferential tax regimes and Action 5 developments
- EU tax developments
  - ATAD 1 and 2 implementation
  - Direct tax measures on digital economy
    - EC proposals and recommendation
  - Dispute Resolution Directive
  - EU mandatory disclosure rules
  - Third country list
- Other related developments around the globe: US, China, India, other popular offshore jurisdictions
- Recent case law and practical considerations in the post-BEPS world



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## The OECD Multilateral Instrument and its Impact on International Tax Structures

- Procedural rules: entry into force, withdrawal and modification
- Provisions of MLI: minimum standards and beyond
- The OECD matching database
- Application and impact of MLI on international tax structures
  - PPT
  - Simplified LOB
  - PE provisions
- Country choices and examples

